

EXHIBIT J

DECLARATION

I, Timothy McGuigan, do hereby swear, affirm and attest under the penalties of perjury as follows, based upon my personal knowledge of the matters contained herein:

1. I am over the age of 18 and competent to testify to the matters stated in this declaration. I give this declaration voluntarily. I have not been promised any benefit, coerced or threatened in any manner in exchange for the testimony in this declaration.

2. I have been employed at The 40/40 Club, located at 6 West 25th Street, New York, New York, as a server from January 2007 to the present.

3. I do not consider Shawn Carter to be my employer. I have never witnessed him exercise control over any personnel decisions at the Club. To my knowledge, Mr. Carter does not interview employees, does not hire employees, does not set policies for the payment of wages, pay rates or the method of payment, and does not sign employees' paychecks. I have never witnessed Mr. Carter supervise or discipline employees, investigate complaints, or set employment policies or procedures.

4. I also do not consider Juan Perez to be my employer. I have never witnessed him exercise control over any personnel decisions at the Club. To my knowledge, Mr. Perez does not interview employees, does not hire employees, does not set policies for the payment of wages, pay rates or the method of payment. I have never witnessed Mr. Perez supervise or discipline employees, investigate complaints, or set employment policies or procedures.

5. At all times throughout my employment, I have been required to clock in and clock out to provide the Club with an accurate record of my time worked. This is required even

when I am working at the service bar and not taking orders directly from customers. When I clock out, I must declare the tips that I have earned during that shift.

6. The Club does not serve customers after 4:00 a.m., and regularly closes earlier during the week. Servers at the Club have only minimal side work to do following the conclusion of their shift. It takes approximately 20 minutes to an hour to perform this side work and to cash out at the end of each night. On most nights, servers generally leave the Club less than an hour after the service ends.

7. I regularly work 8 or 9 hours per workday.

8. I regularly work 40-50 hours per week.

9. Throughout my employment at the Club, my paychecks and paystubs were regularly available for me to pick up. This has been the procedure throughout my employment at the Club. Sometimes, my paychecks are void. I understand that the paycheck is void because the Club deducts the required tax withholdings for the tips that I earn from my wages. Because I make so much money in tips, the amount of taxes that must be withheld results in no money being due to me by the Club and, thus, a void paycheck. However, sometimes, like today, I receive a non-void paycheck.

10. I am not aware of any employees saying that they did not receive their paychecks. If anyone had said that me, I would have told them that the paychecks were available for pickup in the office.

11. On the occasions that I have reviewed my paystubs, I observed that I was paid time and a half for all hours over 40 worked in the workweek, and an additional hour of pay for any days that I worked more than 10 hours. All paychecks that I received indicated the number of hours that I had worked in the payroll period. To my knowledge, all of my paychecks

accurately stated my hours worked and paid me properly for all such hours. If I had thought there was I mistake, I would have informed a manager or filled out a correction payment form. These forms are available in the Club's office.

12. I received my 2007 W-2 from the Club in a timely manner. It accurately reflects the wages that I earned. I am not aware of any employee who has not received their W-2 in a timely manner.

13. If a customer does not sign his/her credit card receipt, the Club may retain the server's tip for up to 90 days to ensure that the Club receives payment of the bill and that the customer authorizes payment of the 20% gratuity. After this 90 day period, the server will receive his/her tip.

14. On one occasion, three customers walked out without paying a bill that was approximately \$350. Nothing was deducted from my wages or tips.

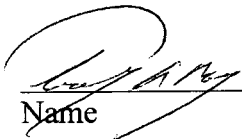
15. I have received all the tips that I am owed for all the parties at which I have worked. Servers at the Club maintain the amounts paid by customers, including tips we receive, until the end of the night. The Club's computer system permits me to add a 20% gratuity to my customers' bills over \$30. At the end of each shift, during the cash I give the Club its sales money less any credit card tips I have earned. Usually we receive more cash than credit card payments. However, on the rare occasions where the amount of cash we receive does not cover our credit card tips, we are paid the balance by the Club on the spot. Therefore, the Club never takes possession of our tips. The Club does not have a tip pooling arrangement, but we do give a percentage of our tips to the bussers and runners who help us serve our tables.

16. I am aware that former employees of The 40/40 Club have brought a class-action lawsuit against the Club claiming that they were not paid their full and proper wages. I am

aware that I am a potential class member to the lawsuit and that the statements contained in my declaration may affect my rights in the lawsuit, should I choose to join it. However, I do not desire to become an opt-in plaintiff to the pending lawsuit against The 40/40 Club because I believe I have been properly compensated by the Club at all times. I do not believe that I have been denied any minimum, overtime or other wages.

17. This declaration was prepared by counsel for Twenty Ones, Inc. d/b/a The 40/40 Club based on an interview in which I voluntarily participated. I was advised that I could end the interview at any time. I have also been told by counsel for Twenty Ones Inc. that I should only sign this declaration if everything within it is true and correct to the best of my knowledge, information and belief. I have been given a full opportunity to review carefully this declaration I have been given a full opportunity to review carefully this declaration and freely make any corrections and additions of any kind. I verify that the information I have provided in this declaration is true and correct.

Pursuant to 28 U.S.C. § 1746, I verify under penalty of perjury, under the laws of the United States of America, that the foregoing is true and correct.


Name

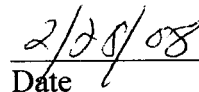

Date

EXHIBIT A



TWENTY ONES INCORPORATED
 6 W 25TH ST
 NEW YORK NY 10010

Period Ending: 02/24/2008
 Pay Date: 02/28/2008

Taxable Marital Status: Single
 Exemptions/Allowances:
 Federal: 1
 NY: 1
 New York Cit: 1

TIM MCGUIGAN
 340 EAST 34TH ST
 APT 7M
 NEW YORK, NY 10016

Social Security Number: XXX-XX-XXXX

Earnings	rate	hours	this period	year to date
Regular	4.6000	38.48	177.01	854.34
Regular	7.1500	1.00	7.15	
Tips			270.00	1,830.01
Over Time				73.28
Gross Pay			\$454.16	2,757.63

Deductions	Statutory		
	Federal Income Tax	-43.03	300.29
	Social Security Tax	-28.15	170.97
	Medicare Tax	-6.59	39.99
	NY State Income Tax	-13.77	101.53
	New York Cit Income Tax	-8.90	63.29
	NY SUI/SDI Tax	-0.60	3.00
Other			
	Tips	-270.00	1,830.01
Net Pay			\$83.12

Your federal taxable wages this period are \$454.16
 Your NY taxable wages this period are \$454.16
 Your New York Cit taxable wages this period are \$454.16

VERIFY DOCUMENT AUTHENTICITY - COLORED AREA MUST CHANGE IN TONE GRADUALLY AND EVENLY FROM DARK AT TOP TO LIGHTER AT BOTTOM

ADP TWENTY ONES INCORPORATED
 6 W 25TH ST
 NEW YORK NY 10010

FC8
 Payroll check number: 0047004571
 Pay date: 02/28/2008

Pay to the order of: TIM MCGUIGAN
 This amount: EIGHTY THREE AND 12/100 DOLLARS \$83.12

CHASE CHASE BANK-NEW YORK

VOID AFTER 180 DAYS

ADP AUTHORIZED SIGNATURE

47004571 021309379601878747

SEE BACK FOR VERIFICATION INSTRUCTIONS. HOLD AT AN ANGLE TO VIEW WHEN CHECKING THE ENDORSEMENT.